

STATE OF DELAWARE  
DEPARTMENT OF FINANCE  
DIVISION OF REVENUE  
601 DELAWARE AVENUE  
WILMINGTON, DELAWARE 19899

TAX NEWSGRAM 72-6

January 17, 1972

OCCUPATIONAL LICENSE - SENIOR CITIZEN CENTER

- Exemption of non-profit persons from license for Senior Citizen Center.

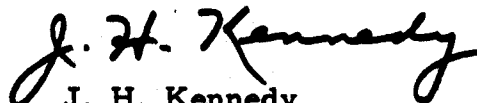
House Bill 172, First Session, 126th General Assembly approved by Governor Peterson on May 14, 1971 by adding new subsection 2301 (g) and (h) to Title 30 Delaware Code.

The bill applies to the license year beginning on or after July 1, 1971. Prior to that date there is no exemption for the license tax.

The law beginning with July 1, 1971 exempts charitable, religious, civic, educational or cultural organizations operating senior centers from the license tax if earnings are not beneficial to any private stockholder or individual.

Exemption is granted if the organization operates a non-profit Senior Citizens Center primarily for citizens over 60 years of age.

The law provides tax relief by nonpayment of the occupational license. The operation of the Senior Citizens Center must meet all the above requirements.

  
J. H. Kennedy  
Director of Revenue

jvm

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